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FAX COVER PAGE

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MAR 24 2006

Applicant: Jeremy Klug
Serial No: 10/766,420
Filed: January 28, 2004
For: Variably Impregnated Flexible Graphite Material and Me
Examiner: Daniel H. Miller
Group Art Unit: 1775
Attorney's Docket No: P1087/N9963
Customer No: 23456

TO: Examiner Daniel H. Miller

FROM: James R. Cartiglia
jrc@iplawgroup.com

FAX NO.: 571.273.8300

PAGES: 7 (incl. cover page)

DATE: March 24, 2006

MESSAGE:

Enclosed please find Response To Office Action, for filing today in the
above-captioned application. Thank you.

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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RESPONSE TO OFFICE ACTION**NOTICE: THIS APPLICATION IS UNDER FINAL REJECTION****VIA FACSIMILE NO. 571.273.8300**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This is in response to the Office Action mailed January 24, 2005 for the above-referenced application.

Remarks/Arguments begin on page 2 of this paper.